

Michigan Treasury Online (MTO) Optimization

Learning Series 9: Filing and Paying a Sales, Use and Withholding (SUW) Tax Return

NOTE: These documents are for demonstration purposes only and are not actual accounts or taxpayers.

January 2016

Customer Friendly







Simplified Process

What's New in MTO?

- Viewing Letters and Licenses

Learning Series 9: Filing and Paying a SUW Tax Return

Before continuing, please spend a few minutes becoming familiar with the images used in this Learning Series:

Image	Purpose
	To indicate a change in process or functionally that is expected to significantly increase the user experience
	To indicate a reminder or a relevant note within a text
	To indicate a quick tip or faster way of completing an action
	To number steps on screenshots
	To highlight any part of the screenshot, such as a button
	To draw attention to a relevant section of information/text (not a button)

Filing and Paying a SUW Tax Return

Users who have the Manage Business Account or the File and Pay Sales, Use and Withholding Taxes only user role will be able to file and pay a SUW tax return.

1. From their MTO homepage, a user will select the business card of the business they wish to file a SUW tax return for.

The screenshot shows the Michigan Treasury Online Home page. At the top, there's a navigation bar with the Michigan.gov logo, a search bar, and links for HELP CENTER, CONTACT US, and JED BLU. Below this is a teal header with 'Michigan Treasury Online' and a home icon. The main content area is titled 'Michigan Treasury Online Home' and includes a brief explanation of how to use the system. Below this is a section titled 'Your Businesses' with a search bar and a 'FAST FILE NOW' button. A grid of business cards is displayed. The card for 'ANDY'S APPLE ORCHARD' is highlighted with a red box and a red arrow labeled '1'. Other cards include 'A BUNCH OF GRAPES W...', 'BERT'S BERRIES', 'BIG BIRD'S PET SHOP', 'Bill's Burgerama', 'BOB'S B...', and 'DIRTY SUDS CAR SHOP'. Each card shows the business name, FEIN, and access rights.

2. Select "File and Pay a Tax Return" under the File and Pay SUW drop-down menu.

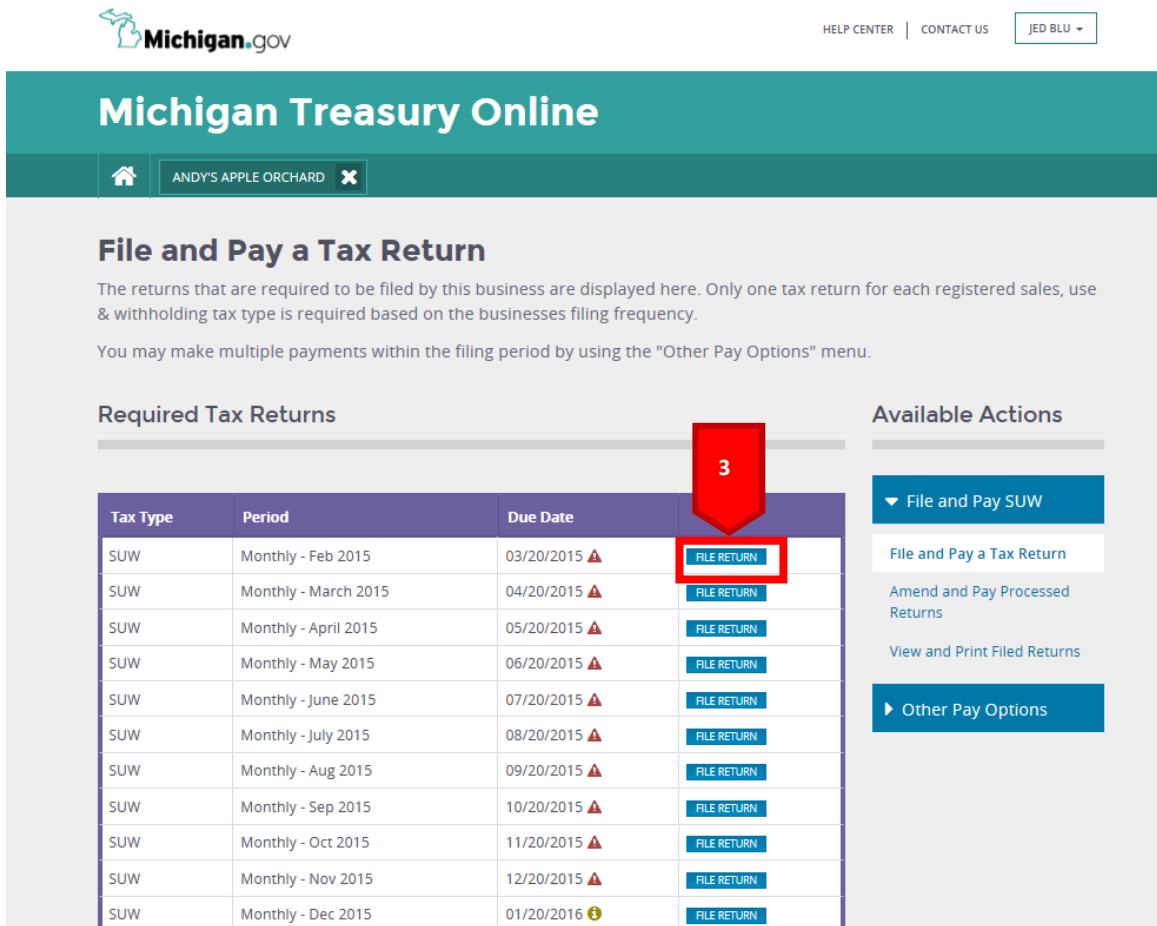
The screenshot shows the Michigan Treasury Online page for 'ANDY'S APPLE ORCHARD'. The page has a teal header with the Michigan.gov logo, a search bar, and links for HELP CENTER, CONTACT US, and JED BLU. Below this is a teal header with 'Michigan Treasury Online' and a home icon. The main content area is titled 'ANDY'S APPLE ORCHARD' and includes a breadcrumb trail 'ANDY'S APPLE ORCHARD'. Below this is a section titled 'Business Information' with a table of details. To the right is a section titled 'Available Actions' with a dropdown menu. The dropdown menu is open, showing options: 'File and Pay SUW', 'File and Pay a Tax Return', 'Amend and Pay Processed Returns', 'View and Print Filed Returns', and 'Other Pay Options'. A red arrow labeled '2' points to the 'File and Pay a Tax Return' option.

Business Information	
Legal Address 7285 PARSONS DRIVE DIMONDALE, MI 48821	Next Return Filing Due Date March 20, 2015
FEIN 2103254	Last SUW Payment N/A
Access Rights File and Pay	Last Return Filed Sales Tax, Use Tax, Withholding Tax (December 23, 2015)
Registered Tax Types Sales Tax, Use Tax, Withholding Tax	

Available Actions

- File and Pay SUW
 - File and Pay a Tax Return
 - Amend and Pay Processed Returns
 - View and Print Filed Returns
- Other Pay Options

3. Select "File Return" for the period in which you wish to file.



Michigan Treasury Online

ANDY'S APPLE ORCHARD

File and Pay a Tax Return

The returns that are required to be filed by this business are displayed here. Only one tax return for each registered sales, use & withholding tax type is required based on the businesses filing frequency.

You may make multiple payments within the filing period by using the "Other Pay Options" menu.

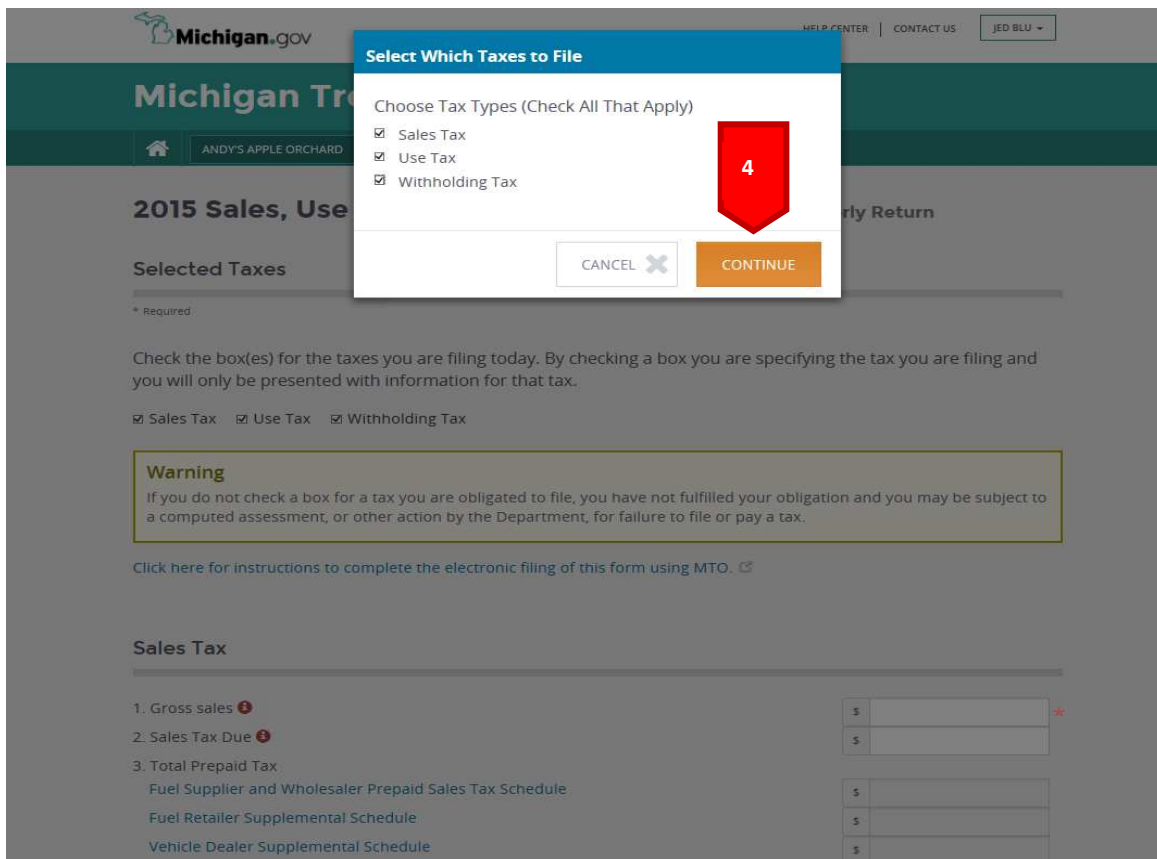
Required Tax Returns

Tax Type	Period	Due Date	Action
SUW	Monthly - Feb 2015	03/20/2015 ⚠	FILE RETURN
SUW	Monthly - March 2015	04/20/2015 ⚠	FILE RETURN
SUW	Monthly - April 2015	05/20/2015 ⚠	FILE RETURN
SUW	Monthly - May 2015	06/20/2015 ⚠	FILE RETURN
SUW	Monthly - June 2015	07/20/2015 ⚠	FILE RETURN
SUW	Monthly - July 2015	08/20/2015 ⚠	FILE RETURN
SUW	Monthly - Aug 2015	09/20/2015 ⚠	FILE RETURN
SUW	Monthly - Sep 2015	10/20/2015 ⚠	FILE RETURN
SUW	Monthly - Oct 2015	11/20/2015 ⚠	FILE RETURN
SUW	Monthly - Nov 2015	12/20/2015 ⚠	FILE RETURN
SUW	Monthly - Dec 2015	01/20/2016 ⓘ	FILE RETURN

Available Actions

- File and Pay SUW
- File and Pay a Tax Return
- Amend and Pay Processed Returns
- View and Print Filed Returns
- Other Pay Options

4. Select the tax types you wish to file for and then select "Continue."



Michigan Treasury Online

ANDY'S APPLE ORCHARD

2015 Sales, Use & Withholding Tax Return

Select Which Taxes to File

Choose Tax Types (Check All That Apply)

- ☒ Sales Tax
- ☒ Use Tax
- ☒ Withholding Tax

CONTINUE

* Required

Check the box(es) for the taxes you are filing today. By checking a box you are specifying the tax you are filing and you will only be presented with information for that tax.

☒ Sales Tax ☒ Use Tax ☒ Withholding Tax

Warning

If you do not check a box for a tax you are obligated to file, you have not fulfilled your obligation and you may be subject to a computed assessment, or other action by the Department, for failure to file or pay a tax.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

Sales Tax

1. Gross sales ⓘ
2. Sales Tax Due ⓘ
3. Total Prepaid Tax

Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule

Fuel Retailer Supplemental Schedule

Vehicle Dealer Supplemental Schedule

5. Complete the applicable fields on the SUW tax return you have selected to file. Check the “*I declare under penalty of perjury that this return is true...*” statement and select “Submit.”



HELP CENTER | CONTACT US

JED BLU ▾

Michigan Treasury Online



MICKEY'S CLUB X

2016 Sales, Use and Withholding Taxes Monthly/Quarterly Return

Selected Taxes

* Required

Check the box(es) for the taxes you are filing today. By checking a box you are specifying the tax you are filing and you will only be presented with information for that tax.

☒ Sales Tax ☒ Use Tax ☒ Withholding Tax

Warning

If you do not check a box for a tax you are obligated to file, you have not fulfilled your obligation and you may be subject to a computed assessment, or other action by the Department, for failure to file or pay a tax.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

Sales Tax

1. Gross sales ⓘ	\$ 100,000.00
2. Sales Tax Due ⓘ	\$ 6,000.00
3. Total Prepaid Tax	
Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule	\$
Fuel Retailer Supplemental Schedule	\$
Vehicle Dealer Supplemental Schedule	\$
	\$
4. Remaining Sales Eligible for Discount	\$ 6,000.00
5. Total of Allowable Discounts Calculate Discount	\$
6. Total Sales Tax Due	\$ 6,000.00

Use Tax

1. Gross Use ⓘ
2. Total Use Tax ⓘ
4. Total of Allowable Discounts [Calculate Discount](#)
5. Total Use Tax Due

\$	5,000.00
\$	300.00
\$	
\$	300.00

Use Tax on Items Purchased for Business or Personal Use

1. Total Purchases and Withdrawals ⓘ
2. Use Liability

\$	1,000.00
\$	60.00

Withholding Tax

1. Total Amount of Michigan Income Tax Withheld ⓘ

\$	1,000.00
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Summary

1. Amount of Sales, Use and Withholding Tax Due
2. Total Prior Payment ⓘ
3. Amount of Tax Due
4. Penalty Paid With This Return [Calculate Penalty](#) ⓘ
5. Interest Paid With This Return [Calculate Interest](#) ⓘ
6. Payment Due

\$	7,360.00
\$	
\$	7,360.00
\$	
\$	
\$	7,360.00

5

☒ * I declare under penalty of perjury that this return is true and complete to the best of my knowledge.

SUBMIT

CANCEL ✕

5

Michigan.gov

MTD HOME | CONTACT US | POLICIES
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6. Select "File" in the "Final Check-Is Everything Correct?" box.

Use Tax

1. Gross Use ⓘ
2. Total Use Tax ⓘ
4. Total of Allowable Discounts
5. Total Use Tax Due

\$	5,000.00
\$	300.00
\$	
\$	300.00

Use Tax on Items Purchased for Business or Personal Use

1. Total Purchases and Withdrawals
2. Use Liability

\$	1,000.00
\$	60.00

Withholding Tax

1. Total Amount of Michigan Income Tax Withheld ⓘ

\$	1,000.00
----	----------

Summary

Final Check - Is Everything Correct?

You are about to Save and File this tax return.

Make sure that all fields have been filled out correctly. Once this is successfully submitted, you will be able to see this filed return on the "Amend and Pay Processed Returns" page. In order to go back to make any changes or view one last time click "Cancel".

Allow 48 hours for returns made with payment to display and up to seven days, if received without payment, to allow time for the payment to be received separately.

CANCEL ✕

6


FILE

7. You will receive a confirmation number indicating your return has been filed. Select “Continue” to move forward to make a payment.

The screenshot shows a 'Tax Return Complete' modal window with a green 'Success' header. The text inside reads: 'Thank you for your submission. Your confirmation number is 300000022744.' Below the text is an orange 'CONTINUE' button. A red arrow with the number '7' points to this button. In the background, a 'Use Tax' summary table is visible, showing a total due of \$300.00.

Use Tax	
1. Gross Use	\$ 5,000.00
2. Total Use Tax	\$ 300.00
4. Total of Allowable Discounts	
5. Total Use Tax Due	

Use Tax on Items Purchased for Business or Personal Use

 **Note:** The tax return confirmation number will also be emailed to the email listed in your user profile.

8. Confirm the payment amounts listed for each tax in the “Would you like to make a payment?” box. If the payment amounts by tax are correct, select “Pay.”

If the payment amounts are incorrect due to a credit resulting from prepaid sales tax, select the “Redistribute Payment/Make Partial Payment” checkbox and enter the payment amounts you wish to pay by tax.

The screenshot shows a 'Would you like to make a payment?' modal window. It contains a 'Payment Due' section with a table of payment amounts. A red arrow with the number '8' points to the orange 'PAY' button at the bottom right of the modal. The background shows a 'Use Tax' summary table and a 'Withholding Tax' section.

Payment Due	
Sales Payment	\$ 6,000.00
Use (Sales/Rentals) Payment	\$ 300.00
Use Purchases Payment	\$ 60.00
Withholding Payment	\$ 1,000.00
Penalty Payment	\$
Interest Payment	\$
Total Payment	\$ 7,360.00

☐ Redistribute Payment/Make a Partial Payment

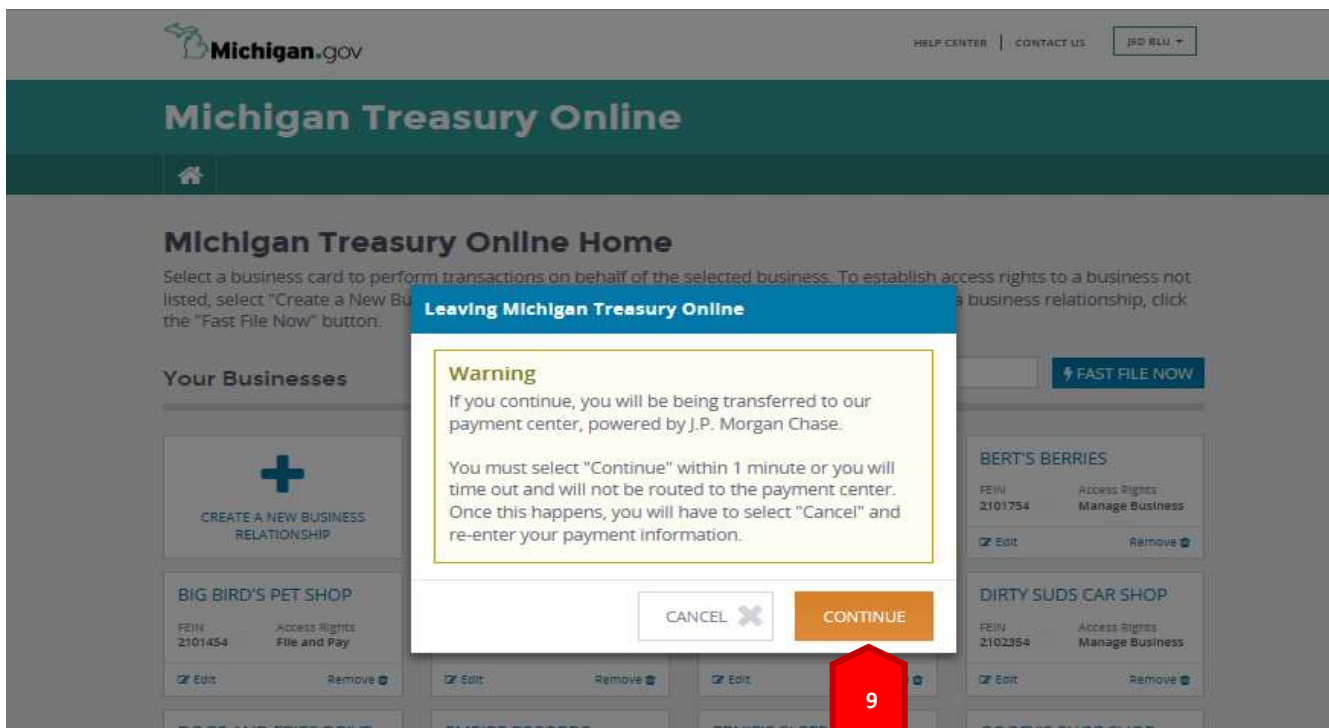
CANCEL X PAY

☒ I declare under penalty of perjury that this return is true and complete to the best of my knowledge.

SUBMIT CANCEL X

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9. Select "Continue" on the "Leaving Michigan Treasury Online" box



10. You have now been routed to the pay site powered by JP Morgan Chase. Verify the payment amount listed, select eCheck or Credit/Debit card to indicate the type of payment you wish to make, complete required payment information fields and select "Continue."

The screenshot shows the Michigan Treasury Online payment page, powered by J.P. Morgan Chase. The page has a header with the Michigan logo and the text "THIS IS A TEST SITE Transactions will NOT be processed." Below the header is a navigation menu with links: "Make Payment", "Manage Accounts", "Pending Payments", and "Payment History". The main content area is titled "Make a Payment - Sales, Use, Withholding Taxes" and includes a "CHASE" logo. The page contains several sections for payment details and method selection. A red arrow points to the "Continue" button at the bottom of the form.

Michigan
Powered by J.P. Morgan Chase

THIS IS A TEST SITE
Transactions will NOT be processed.

[Privacy](#) [Help](#)

Make a Payment - Sales, Use, Withholding Taxes

Bold fields with * are required.

To ensure proper payment, please verify the payment information below, before clicking Continue.

This payment may take up to two business days to show on your Sales, Use, Withholding account at the State of Michigan and may take up to three business days to appear on your bank or credit card statement.

If you are paying by eCheck the payment date must be at least the next business day.

PAYMENT DETAILS

Payment Amount*: \$7,360.00

Payment Date*: 01/05/2018

PAYMENT METHOD

New Account*:

☒ eCheck

☐ Credit/Debit Card

VISA MasterCard DISCOVER

ECHECK ACCOUNT INFORMATION

Bank Routing Number*: 02111

Bank Account Number*: XXXXXXXXXXXXX6789

Re-enter Bank Account Number*: XXXXXXXXXXXXX6789

Bank Account Type*: ☒ Checking ☐ Savings

Bank Account Category*: ☐ Consumer ☒ Business

Save this account?: ☐ Yes ☒ No

Bank Account Nickname:

Credit and debit card payments will be charged a convenience fee (2.75% of the total payment for credit cards and a flat fee of \$3.95 for debit cards). The fee will be displayed on the payment verification screen. You will have the opportunity to cancel this payment before the fee is charged. The fee will appear as a separate transaction on your card statement and is paid directly to the payment processing vendor.

10 [Continue](#) [Cancel](#)

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11. Verify payment detail, account detail and enter the last four digits of the FEIN or TR number of the business. Select the “I accept the Terms and Conditions” checkbox and “Confirm.”

Michigan
Powered by J.P. Morgan Chase

THIS IS A TEST SITE
Transactions will NOT be processed.

[Privacy](#) [Help](#)

Verify Payment - Sales, Use, Withholding Taxes

Bold fields with * are required.

Electronic check (e-check) payments are governed by the National Automated Clearing House Association (NACHA). For your protection NACHA requires user authentication before initiating a transaction. Below you will be asked to enter the last four digits of the FEIN number for which you are making a payment. This entry is only required for e-check payments and not for credit/debit card payments.

For your own protection, review the details of your payment and enter your Last four digits of the FEIN or TR Number below before choosing **Confirm**.

Your Payment Detail

Payment Amount: **\$7,360.00**
Scheduled Payment Date: **Jan-05-2016**
Amount Due: **\$7,360.00**

Your Account Detail

Bank Routing Number: **02111**
Bank Account Number: **XXXXXXXXXXXX6789**
Bank Account Type: **Checking**
Bank Account Category: **Business**

E-mail Address*: **j1234blu@yahoo.com**

Send me an email confirmation: ☒

Enter Last four digits of the FEIN or TR Number*: ********

Terms And Conditions

PLEASE READ AND APPROVE THE FOLLOWING AUTHORIZATION

By clicking "I Accept", I authorize Michigan Department of Treasury to electronically debit my bank account for the amount(s) set forth above. This authorization is valid for this transaction only.

In the event that a payment is returned as unpaid, I understand Michigan Department of Treasury may charge a return item fee, up to the maximum amount allowed by law.

PLEASE PRINT A COPY OF THIS AUTHORIZATION FOR YOUR RECORDS

I accept the Terms and Conditions*: ☒

11 [Confirm](#) [Cancel](#)

Release 13_7966 © 2002 - 2016 JPMorgan Chase Bank, N.A. [Browser Requirements](#)

12. You will receive a confirmation number indicating your payment has been received. A copy of the confirmation number will be emailed to the email listed under your user profile. You may also select to print this page for your records by selecting the printer icon on the page.

Click “Continue to the Main Menu.”

Michigan
Powered by J.P. Morgan Chase

THIS IS A TEST SITE
Transactions will NOT be processed.

[Privacy](#) [Help](#)

Payment Confirmation - Sales, Use, Withholding Taxes

Thank you for your payment. Please allow two business days for your payment to be credited to your Sales, Use, Withholding Taxes account.

To return to MTO simply close this window.

Please keep a record of your Confirmation Number, or [print](#) this page for your records.

Confirmation Number: **XF48US000002339**
Confirmation Date (ET): **Jan-04-2016 04:51:10 PM**

Your Payment Detail

Payment Amount: **\$7,360.00**
Scheduled Payment Date: **Jan-05-2016**
Amount Due: **\$7,360.00**

Your Account Detail

Bank Routing Number: **02111**
Bank Account Number: **XXXXXXXXXXXX6789**
Bank Account Type: **Checking**
Bank Account Category: **Business**

E-mail Address *: **j1234blu@yahoo.com**

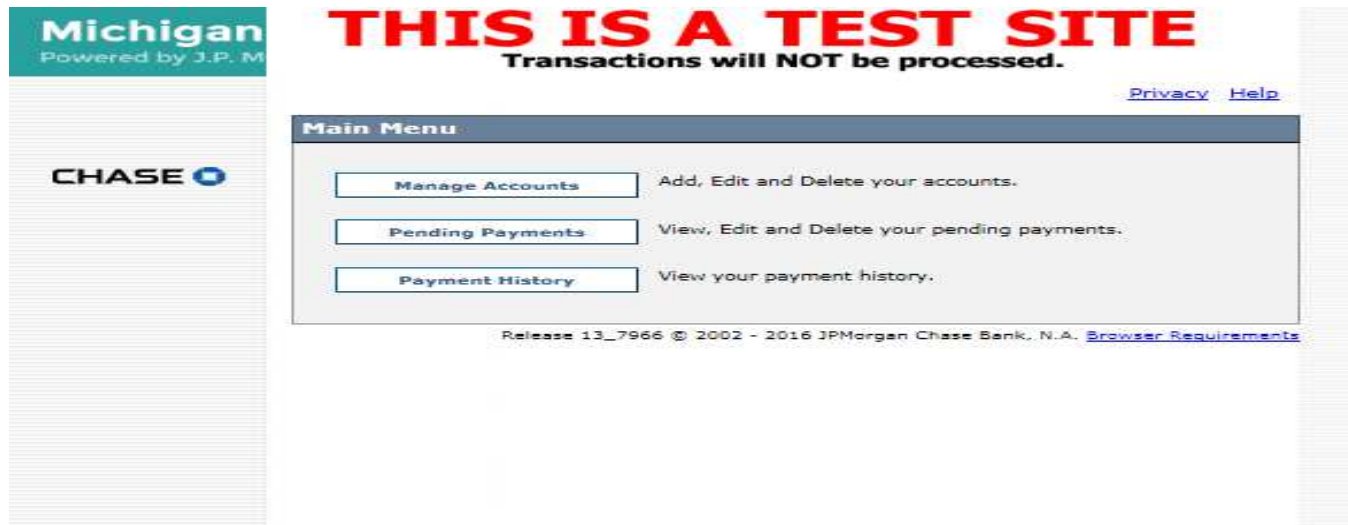
Please keep a record of your Confirmation Number, or [print](#) this page for your records.

12 [Continue to Main Menu](#)

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Select the printer button to print a copy of this page

You have now been routed to the pay site main menu. On this menu you can add, edit, or delete an eCheck or credit/debit card accounts, view, edit or delete any pending payments and view previous payment history.



To return to MTO, close the pay site by selecting the "X" at the top of the page.



Contact Us

If you have additional questions that were not answered using this Learning Series, please call the Michigan Department of Treasury at 517-636-6925.

The MTO Business website is currently being revised to include updated information on MTO and the changes to SUW that will begin in January. The website can be accessed here: www.michigan.gov/mtobusiness.